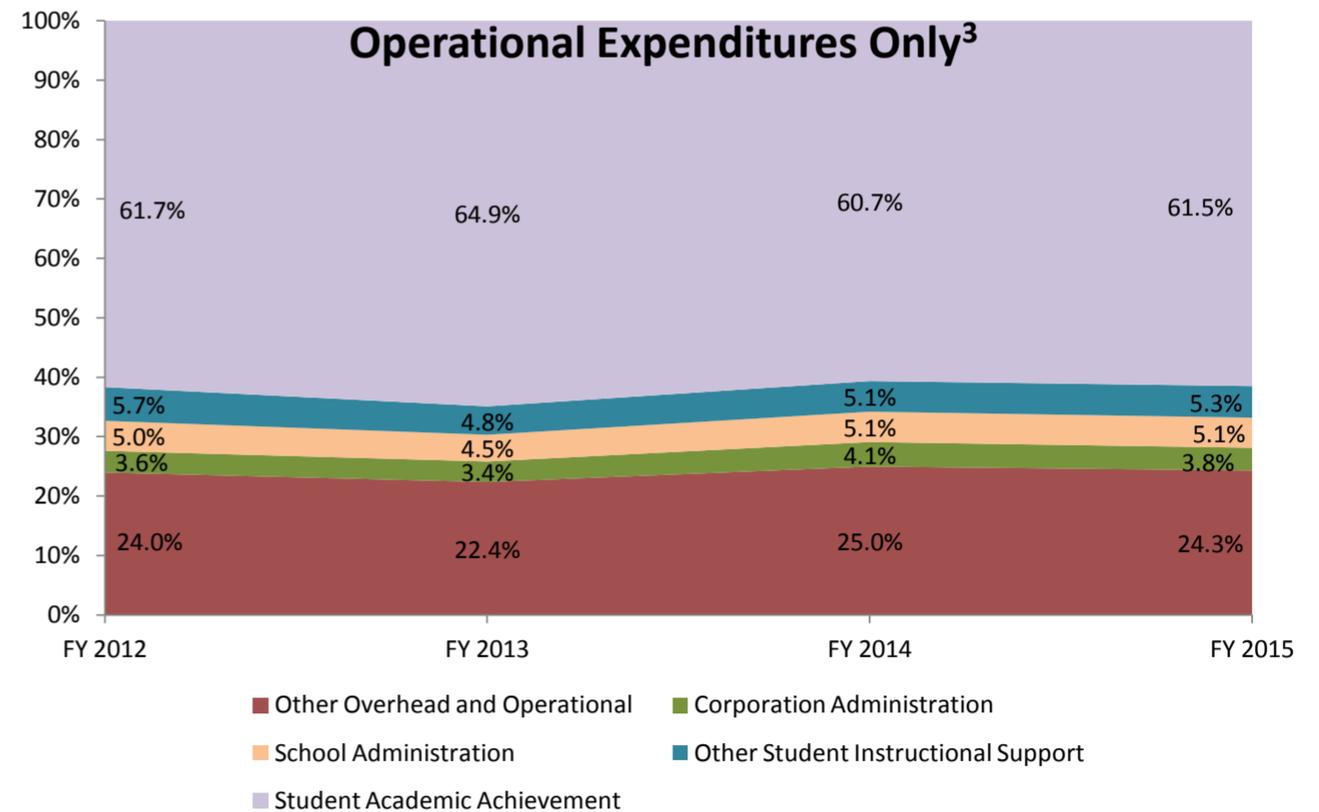
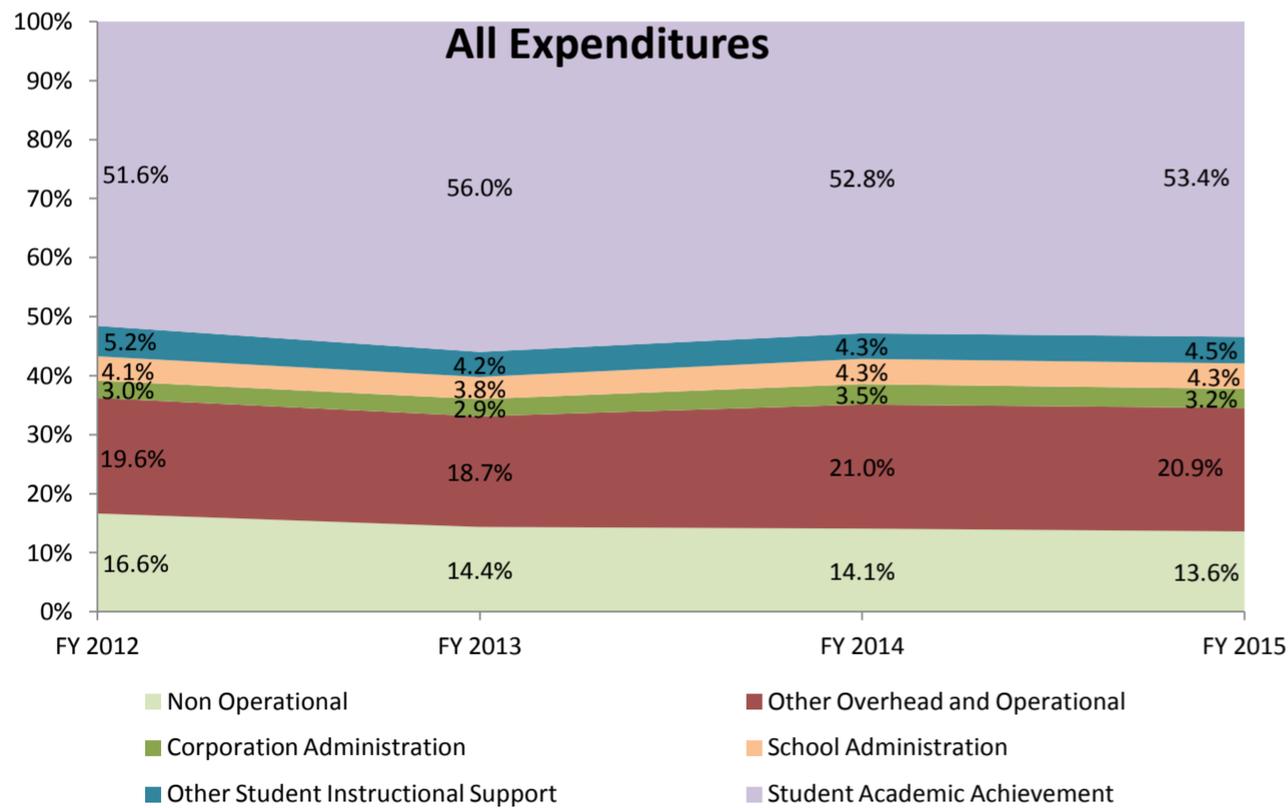


School Corporation Expenditures by Account
Biannual Financial Report Data
Tippecanoe Valley School Corp (4445)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$10,860,646	54.3%	\$11,231,563	53.6%	\$11,024,784	51.6%	\$13,197,467	56.0%	\$11,240,409	52.8%	\$11,335,905	53.4%
Student Instructional Support	\$1,675,152	8.4%	\$1,839,286	8.8%	\$1,978,952	9.3%	\$1,888,235	8.0%	\$1,832,336	8.6%	\$1,871,322	8.8%
Total	\$12,535,798	62.6%	\$13,070,849	62.3%	\$13,003,736	60.8%	\$15,085,702	64.0%	\$13,072,745	61.4%	\$13,207,227	62.2%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$4,188,161	20.9%	\$4,496,941	21.5%	\$4,817,739	22.5%	\$5,103,851	21.6%	\$5,208,847	24.5%	\$5,126,715	24.2%
Non Operational	\$3,285,372	16.4%	\$3,396,942	16.2%	\$3,559,440	16.6%	\$3,387,413	14.4%	\$2,997,168	14.1%	\$2,887,947	13.6%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$7,473,533	37.4%	\$7,893,883	37.7%	\$8,377,180	39.2%	\$8,491,264	36.0%	\$8,206,015	38.6%	\$8,014,662	37.8%

Grand Total	\$20,009,331	\$20,964,732	\$21,380,916	\$23,576,966	\$21,278,760	\$21,221,889
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Tippecanoe Valley School Corp (4445)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
Student Academic Achievement								
11050 Regular Programs	Full Day Kindergarten	\$54,875	\$404,845	\$449,651	\$425,204	674.9%	5.0%	-5.4%
11100 Regular Programs	Elementary	\$2,540,307	\$3,397,378	\$3,675,840	\$3,796,625	49.5%	11.8%	3.3%
11200 Regular Programs	Middle/Junior High	\$1,266,070	\$1,928,597	\$1,780,701	\$1,877,625	48.3%	-2.6%	5.4%
11300 Regular Programs	High School	\$1,620,915	\$2,261,658	\$2,440,214	\$2,537,880	56.6%	12.2%	4.0%
11350 Regular Programs	High School - Academic Honors Diploma	\$0	\$11,175	\$13,306	\$15,361	NA	37.5%	15.4%
11355 Regular Programs	High School - Acad. Honors High Ability Students	\$35,100	\$61,234	\$0	\$0	NA	NA	NA
11410 Regular Programs	Vocational Education - Agriculture A	\$74,154	\$99,277	\$84,264	\$87,463	17.9%	-11.9%	3.8%
11430 Regular Programs	Vocational Education - Distributive Education	\$16,521	\$33,264	\$18,027	\$15,361	-7.0%	-53.8%	-14.8%
11440 Regular Programs	Vocational Education - Health Occupations	\$3,000	\$0	\$0	\$12,000	300.0%	NA	NA
11460 Regular Programs	Vocational Education - Occupational Home Economics	\$63,705	\$103,718	\$48,346	\$49,417	-22.4%	-52.4%	2.2%
11470 Regular Programs	Vocational Education - Business Education	\$17,305	\$61,697	\$44,536	\$56,574	226.9%	-8.3%	27.0%
11480 Regular Programs	Vocational Education - Industrial Education A	\$57,465	\$67,902	\$82,953	\$87,011	51.4%	28.1%	4.9%
11520 Regular Programs	Vocational Education - Area School Participation	\$6,010	\$0	\$19,628	\$22,706	277.8%	NA	15.7%
11590 Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$676	\$2,055	\$1,808	\$1,158	71.4%	-43.6%	-35.9%
11620 Regular Programs	Alternative Education Programs - Middle/Junior High School	\$33,450	\$22,971	\$11,055	\$10,561	-68.4%	-54.0%	-4.5%
11630 Regular Programs	Alternative Education Programs - High School	\$0	\$33,503	\$49,859	\$54,963	NA	64.1%	10.2%
12110 Special Programs	Gifted and Talented - Gifted And Talented	\$16,865	\$24,039	\$42,233	\$36,537	116.6%	52.0%	-13.5%
12150 Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$24,868	\$0	\$0	NA	NA	NA
12330 Special Programs	Physical Impairment - Visual Impairment	\$14,883	\$11,459	\$8,119	\$2,056	-86.2%	-82.1%	-74.7%
12340 Special Programs	Physical Impairment - Hearing Impairment	\$100,212	\$196,106	\$190,688	\$215,367	114.9%	9.8%	12.9%
12350 Special Programs	Physical Impairment - Homebound	\$0	\$4,220	\$2,779	\$1,233	NA	-70.8%	-55.6%
12410 Special Programs	Emotional Disabilities - Full Time	\$107,854	\$32,294	\$72,705	\$68,036	-36.9%	110.7%	-6.4%
12420 Special Programs	Emotional Disabilities - All Others	\$303	\$0	\$0	\$0	NA	NA	NA
12510 Special Programs	Culturally Different - Communication Disorders	\$15,000	\$38,648	\$10,607	\$30,775	105.2%	-20.4%	190.1%
12610 Special Programs	Learning Disability	\$546,026	\$782,057	\$700,607	\$698,037	27.8%	-10.7%	-0.4%
12810 Special Programs	Special Education Preschool	\$36,214	\$84,761	\$38,368	\$44,216	22.1%	-47.8%	15.2%
12900 Special Programs	Other Special Programs	\$100,262	\$45,835	\$11,940	\$7,079	-92.9%	-84.6%	-40.7%
13100 Adult/Cont. Ed. Programs	Instruction	\$6,707	\$8,178	\$97	\$719	-89.3%	-91.2%	641.6%
13600 Adult/Cont. Ed. Programs	Special Interest Programs	\$0	\$780	\$0	\$0	NA	NA	NA
14100 Summer School Programs	Elementary	\$15,866	\$45,903	\$57,781	\$48,978	208.7%	6.7%	-15.2%
14200 Summer School Programs	Middle/Junior High School	\$0	\$8,501	(\$608)	\$4,148	NA	-51.2%	NA
14300 Summer School Programs	High School	\$49,098	\$57,333	\$27,698	\$44,773	-8.8%	-21.9%	61.6%
16100 Remediation	Remediation Testing	\$40,919	\$9,550	\$11,700	\$11,700	-71.4%	22.5%	0.0%
16200 Remediation	Preventive Remediation	\$114,113	\$189,145	\$65,593	\$74,667	-34.6%	-60.5%	13.8%
17300 Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$0	\$11,527	\$0	\$0	NA	NA	NA
22110 Instruction	Imp. of Instruction - Service Area Direction	\$4,383	\$0	\$0	\$0	NA	NA	NA
22120 Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$77,077	\$171,194	\$102,955	\$95,646	24.1%	-44.1%	-7.1%
22130 Instruction	Imp. of Instruction - Instructional Staff Training	\$2,546	\$12,521	\$0	\$0	NA	NA	NA
22190 Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$73,660	\$33,836	\$0	\$0	NA	NA	NA
22210 Instruction	Library/Media Services - Service Area Direction	\$85,248	\$138,011	\$143,304	\$144,827	69.9%	4.9%	1.1%
22220 Instruction	Library/Media Services - School Library	\$71,567	\$87,817	\$76,623	\$66,412	-7.2%	-24.4%	-13.3%
22230 Instruction	Library/Media Services - Audiovisual	\$3,189	\$5,250	\$6,461	\$613	-80.8%	-88.3%	-90.5%
22250 Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$47,831	\$7,411	\$21,676	\$5,407	-88.7%	-27.0%	-75.1%
22310 Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$124,266	\$0	\$0	NA	NA	NA
22320 Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$15,000	\$0	\$0	NA	NA	NA
22360 Instruction	Instruc. Related Tech. - Network Support	\$413,190	\$376,784	\$614,533	\$482,210	16.7%	28.0%	-21.5%
22370 Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$21,587	\$0	\$0	NA	NA	NA
22380 Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$3,933	\$0	\$0	NA	NA	NA
25520 Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$207,257	\$13,254	\$0	\$0	NA	NA	NA
25540 Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$2,821	\$0	\$0	\$0	NA	NA	NA
25560 Central Services	Textbks. for Rent/Resale - Public Information Services	\$0	\$156,220	\$314,363	\$202,560	NA	29.7%	-35.6%
25570 Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$1,500	\$0	\$0	\$0	NA	NA	NA
26497 NA	Teachers Retir. Fund - 07 Acct. Code	\$474,788	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Tippecanoe Valley School Corp (4445)

Account					Percent Change					
	FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015			
Student Academic Achievement Total				\$8,418,932	\$11,231,563	\$11,240,409	\$11,335,905	34.6%	0.9%	0.8%
Student Instructional Support										
21110	Students	Attend. & Social Work Serv. - Service Area Direction	\$5,000	\$0	\$0	\$0	NA	NA	NA	
21220	Students	Guidance Services - Counseling Services	\$323,927	\$441,065	\$467,513	\$496,635	53.3%	12.6%	6.2%	
21320	Students	Health Services - Medical Services	\$2,282	\$135,881	\$155,978	\$167,000	7219.1%	22.9%	7.1%	
21340	Students	Health Services - Nurse Services	\$93,230	\$0	\$0	\$0	NA	NA	NA	
21390	Students	Health Services - Other Health Services	\$17,990	\$981	\$0	\$0	NA	NA	NA	
21410	Students	Psychological Services - Service Area Direction	\$0	\$60,960	\$0	\$0	NA	NA	NA	
21420	Students	Psychological Services - Psychological Testing	\$59,180	\$0	\$0	\$0	NA	NA	NA	
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$39,634	\$33,332	\$30,593	NA	-22.8%	-8.2%	
21590	Students	Speech Path. & Audio. Serv. - Other	\$0	\$26,710	\$6,653	\$7,681	NA	-71.2%	15.4%	
21620	Students	Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$17,117	\$27,060	\$24,608	NA	43.8%	-9.1%	
21720	Students	Physical Therapy Services - Physical Therapy Services	\$0	\$38,955	\$15,800	\$21,566	NA	-44.6%	36.5%	
21810	Students	Special Ed. Administration - Service Area Direction	\$99,766	\$229,315	\$214,201	\$209,129	109.6%	-8.8%	-2.4%	
21910	Students	Other Support Services Students - Service Area Direction	\$16,335	\$5,500	\$0	\$0	NA	NA	NA	
24100	School Administration	Office of The Principal	\$440,285	\$588,270	\$590,279	\$594,283	35.0%	1.0%	0.7%	
24900	School Administration	Other Support Services - School Admin.	\$192,063	\$254,898	\$321,520	\$319,829	66.5%	25.5%	-0.5%	
Student Instructional Support Total				\$1,250,056	\$1,839,286	\$1,832,336	\$1,871,322	49.7%	1.7%	2.1%
Overhead and Operational										
23110	General Administration	Board of Education - Service Area Direction	\$28,433	\$57,896	\$66,793	\$74,717	162.8%	29.1%	11.9%	
23120	General Administration	Board of Education - Service Area Assistants	\$750	\$900	\$825	\$725	-3.3%	-19.5%	-12.1%	
23150	General Administration	Board of Education - Legal Services	\$3,745	\$31,155	\$8,213	\$5,299	41.5%	-83.0%	-35.5%	
23160	General Administration	Board of Education - Promotion Expenses	\$1,676	\$3,167	\$3,446	\$1,749	4.4%	-44.8%	-49.2%	
23210	General Administration	Executive Administration - Office of The Superintendent	\$262,976	\$430,677	\$481,253	\$487,520	85.4%	13.2%	1.3%	
23220	General Administration	Executive Administration - Community Relations	\$16,270	\$15,585	\$14,632	\$12,533	-23.0%	-19.6%	-14.3%	
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$22,452	\$0	\$0	\$0	NA	NA	NA	
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$8,144	\$1,921	\$0	\$0	NA	NA	NA	
25196	Central Services	Fiscal Services - Other - Cash Change	\$2,110	\$2,835	\$0	\$0	NA	NA	NA	
25199	Central Services	Fiscal Services - Other - Other	\$0	\$650	\$200	\$375	NA	-42.3%	87.5%	
25750	Central Services	Personnel Services - Health Services	\$2,750	\$2,750	\$5,225	\$3,350	21.8%	21.8%	-35.9%	
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$213,099	\$155,111	\$99,591	NA	-53.3%	-35.8%	
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$433	\$621	\$400	\$453	4.7%	-27.0%	13.3%	
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$879	\$0	\$0	\$0	NA	NA	NA	
26100	Oper. & Maint. of Plant Serv.	Service Area Direction	\$121,431	\$173,224	\$266,720	\$276,952	128.1%	59.9%	3.8%	
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$1,226,953	\$1,401,186	\$1,266,128	\$1,224,914	-0.2%	-12.6%	-3.3%	
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$0	\$540	\$0	\$0	NA	NA	NA	
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$85,423	\$125,811	\$212,575	\$126,798	48.4%	0.8%	-40.4%	
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,495	\$0	\$0	\$0	NA	NA	NA	
26499	Category not Specified	Other - 2007 Account Code	\$8,196	\$0	\$0	\$0	NA	NA	NA	
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$0	\$0	\$13,337	\$0	NA	NA	NA	
26700	Oper. & Maint. of Plant Serv.	Insurance	\$143,676	\$141,322	\$321,188	\$289,325	101.4%	104.7%	-9.9%	
26800	Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$0	\$0	\$0	\$50,000	NA	NA	NA	
27010	Student Transportation	Service Area Direction	\$24,362	\$40,941	\$254,943	\$260,022	967.3%	535.1%	2.0%	
27100	Student Transportation	Vehicle Operation	\$381,596	\$649,395	\$502,863	\$523,214	37.1%	-19.4%	4.0%	
27300	Student Transportation	Vehicle Servicing and Maintenance	\$259,299	\$314,179	\$331,833	\$304,996	17.6%	-2.9%	-8.1%	
27400	Student Transportation	Purchase of School Buses	\$155,671	\$0	\$244,451	\$165,634	6.4%	NA	-32.2%	
27500	Student Transportation	Insurance on Buses	\$36,042	\$30,183	\$48,785	\$53,004	47.1%	75.6%	8.6%	
27600	Student Transportation	Insurance on Pupils	\$3,885	\$0	\$0	\$0	NA	NA	NA	
31100	Food Services Operations	Service Area Direction	\$3,184	\$88,774	\$1,009,928	\$1,165,544	36500.8%	1212.9%	15.4%	
31200	Food Services Operations	Food Preparation and Dispensing	\$317,354	\$377,260	\$0	\$0	NA	NA	NA	
31400	Food Services Operations	Food Purchases	\$363,294	\$392,870	\$0	\$0	NA	NA	NA	
31900	Food Services Operations	Other Food Services	\$98,397	\$0	\$0	\$0	NA	NA	NA	

School Corporation Expenditures by Account
Biannual Financial Report Data
Tippecanoe Valley School Corp (4445)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
Overhead and Operational Total	\$3,580,876	\$4,496,941	\$5,208,847	\$5,126,715	43.2%	14.0%	-1.6%
Non Operational							
33200 Category not Specified Community Recreation	\$14,580	\$16,018	\$428	\$0	NA	NA	NA
33990 Other Community Services Other	\$3,560	\$0	\$0	\$0	NA	NA	NA
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$286,212	\$384,286	\$125,600	\$179,615	-37.2%	-53.3%	43.0%
45400 Building Acq., Const. and Impr. Sports Facilities	\$3,738	\$3,258	\$4,503	\$55,210	1377.2%	1594.7%	1126.0%
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$6,768	\$0	\$0	\$0	NA	NA	NA
46000 Category not Specified Purchase of Moveable Equipment	\$0	\$0	\$0	\$26,240	NA	NA	NA
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$44,440	\$56,363	\$54,692	\$88,034	98.1%	56.2%	61.0%
51600 Principal on Debt Other DLGF Approved Debt	\$0	\$581	\$37,567	\$46,048	NA	7819.0%	22.6%
52200 Interest on Debt Temporary Loans	\$0	\$30,736	\$0	\$0	NA	NA	NA
53100 Lease Rental Buildings-Principal	\$2,819,461	\$2,811,500	\$2,610,000	\$2,413,000	-14.4%	-14.2%	-7.5%
53450 Lease Rental Other-Interest	\$0	\$0	\$82,177	\$0	NA	NA	NA
54200 Advancements and Obligations Common School Fund - Principal	\$101,600	\$94,200	\$82,200	\$79,800	-21.5%	-15.3%	-2.9%
Non Operational Total	\$3,280,359	\$3,396,942	\$2,997,168	\$2,887,947	-12.0%	-15.0%	-3.6%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$62,395	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$10,100	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$40,424	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$115	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$504,735	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$88,277	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$118,917	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$1,067	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$39,750	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$6,112	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$24,208	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$83	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$1,737,884	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$305,298	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$410,563	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$3,529	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$2,016	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$330	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$282	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$5	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$94,934	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$14,980	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$12,891	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$214	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$3,479,107	\$0	\$0	\$0	NA	NA	NA